



County of El Dorado

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Legislation Text

File #: 10-1337, **Version:** 1

Auditor-Controller recommending the Board adopt a resolution establishing the transfer of \$7,183.74 in unclaimed property tax refunds in accordance with Revenue and Taxation Code Section 5102 and \$19,954.89 in stale-dated property tax refunds in accordance with Government Code Section 29802 to the County general fund.

Resolution 006-2011

Reason for Recommendation: Section 5097(a)(2) generally requires taxpayers to file a claim for refund within four years after making the payment to be refunded. Revenue and Taxation Code section 5102 permits the Board to order the transfer of unclaimed property tax refunds made under the provision of Revenue and Taxation Code Division 1, Part 9, Chapter 5, Article 1. Government Code section 29802(b) permits the transfer of stale-dated checks to the General Fund two years after the check is stale-dated. All unclaimed and stale-dated refunds on the attached lists have exceeded the time limits established by Revenue and Taxation Code section 5097(a)(2) and Government Code section 29802(b), respectively. No alternate procedure exists.

Action to be taken following Board approval: Auditor-Controller will process journal entries to accomplish the transfer of unclaimed property tax refunds to the county general fund

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